

Mr. Speaker, I would ask that my colleagues join me in saluting Hugo DeCiutiis, and extend our sympathy to his children and family. His life represents the best of American values, and his tireless dedication to educational achievement and public service are an example to us all. Mr. DeCiutiis understood that one person can make a difference in the lives of others, and with that simple tenant, he has left a legacy that we should all hope to emulate.

**NUCLEAR DECOMMISSIONING
COSTS SIMPLIFICATION ACT OF
1995**

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. CRANE. Mr. Speaker, one of the issues that the voters expect this Congress to address relates to the elimination of unnecessary and burdensome Federal requirements and regulations. In that spirit, I am today introducing legislation, the Nuclear Decommissioning Costs Simplification Act of 1995, which will take one small and reasonable step toward simplifying our Tax Code.

Under current law, section 468A of the Internal Revenue Code permits a utility to elect a deduction for the amount of payments made to a nuclear decommissioning reserve fund. The fund must be dedicated exclusively for the payment of costs associated with decommissioning a nuclear power reactor. The amount of the deductible payment for a particular tax year is limited to the lesser of: first, the nuclear decommissioning cost included in the taxpayer's cost of service for ratemaking purposes or, second, the so-called ruling amount as determined by the Internal Revenue Service [IRS]. In order to claim a deduction, the taxpayer must submit a detailed application to the IRS which sets forth the computation of the ruling amount.

It has been indicated to me that the process required by section 468A is the only provision of the Internal Revenue Code in which a deduction is made conditional upon pre-approval by the Secretary of the Treasury. Moreover, preparation of each ruling request costs utilities thousands of dollars in legal and other fees in addition to the \$3,000 user fee imposed for filing the ruling request. In many cases, utilities have more than one reactor, in which case the utility must absorb the preparation costs and pay the filing fee several times in a single year. For example, a taxpayer with four reactors that contributes to four reserve funds would incur costs in excess of \$50,000 to submit four ruling requests.

Mr. Speaker, perhaps this unique pre-clearance procedure would be necessary if there was a particular risk of fraud, abuse, or miscalculation. However, there is no evidence that any such risk exists or ever has existed for that matter. Nevertheless, the pre-clearance requirement lives on in the Internal Revenue Code. The time has come to recognize that the process that utilities go through to comply with section 468A is entirely computational, and presents no unusual set of circumstances requiring the abandonment of the normal rule that taxpayers take deductions subject to a subsequent audit.

The Nuclear Decommissioning Costs Simplification Act of 1995 is truly a simplification

proposal. The bill, if enacted, would modify section 468A by striking the requirement that the taxpayer must request and receive a schedule of ruling amounts from the Secretary of the Treasury as a condition to claiming a deduction for payments to the nuclear decommissioning reserve fund. The bill would not result in larger deductions because the current substantive rule limiting the deduction would remain in place. The proposal simply would have the effect of treating the deduction for amounts paid into the fund in the same manner as other deductions are treated and if, on audit, the IRS determines that an excess amount was deducted by the utility, additional tax payments, interest, and penalties would be imposed.

Mr. Speaker, this reform may not be as dramatic as some others that we have debated in the House this year, but it is no less worthy. The bill I am introducing today is narrowly targeted to relieve utilities of a regulatory requirement that long ago outlived its usefulness. It will neither create a tax loophole nor compromise safety, but it will strike a small blow for sensible deregulation. I am hopeful that this legislation will be considered in the context of tax legislation this year, and I urge my colleagues to support this effort.

TRIBUTE TO PAT SCHNEIDER

HON. THOMAS M. DAVIS

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. DAVIS. Mr. Speaker, I rise today to pay tribute to one of Fairfax County, VA's outstanding public school teachers, Mrs. Pat Schneider.

When the executive of a company retires, special dinners, gold watches, and high accolades are the order of the day. However, when some of our public servants retire, few seem to notice.

In Fairfax County, one of our school teachers, after teaching for almost 35 years, is retiring at the end of this school year. For 23 years, Mosby Woods Elementary has been the benefit of Mrs. Pat Schneider's excellent teaching skills. Like most teachers, Mrs. Schneider has worn many hats beyond that of the classroom teacher. Before the 1994 school year and the formal addition of a vice principal, Mrs. Schneider would step in as acting principal when needed. Involved with many extra-curricular activities, Mrs. Schneider is best remembered as the teacher sponsor of the Student Council Association.

How does a teacher know if he or she has effectively reached their classroom constituents? Of course, test and papers will reflect the academic aspects of successful teaching. However, beyond reaching a child's mind, the best teachers will also touch a child's heart. Mrs. Schneider's success in reaching the hearts of her students is quite evident as former students are always dropping by her classroom to say "hi" and grab a quick hug or word of encouragement.

As Fairfax County loses a teacher of excellence and Mosby Woods a dear friend and colleague, there are no gold watches or black tie dinners but her community offers her a heart felt "thank you," and I know my colleagues join me in honoring her years of serv-

ice to our kids and thank her for leaving her community a better place for her efforts.

CHICAGO'S NORTHWEST ASSOCIATION OF REALTORS FIGHTS TO PROTECT THE HOME MORTGAGE INTEREST DEDUCTION

HON. MICHAEL PATRICK FLANAGAN

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. FLANAGAN. Mr. Speaker, a home purchase is the largest investment most American families will ever make. American homeowners take pride in their properties and contribute to their communities. Real estate and housing comprise the engine that drives America's economy, accounting for 15 percent of the gross domestic product.

The home mortgage interest deduction on the homeowner's Federal income tax return has proven to be a strong incentive to invest in the American dream of home ownership. The home mortgage interest deduction is a continuous, many decades old tax equalization provision allowed by the Federal Government to home owning American citizens. Eliminating, or further limiting, within the current Federal Tax Code, the home mortgage interest deduction will surely result in a sharp decline in property values and American homeowners experiencing a significant drop in the value of their homes. Eliminating, or further limiting, within the current Federal Tax Code, the home mortgage interest deduction will create a likelihood of a regional or national housing recession.

Depressed housing and real estate markets would result in reduced local tax revenues and less money for our communities to perform such basic services as schools, sanitation, police protection, and firefighting. Depressed housing and real estate markets would quickly result in the need for higher local property taxes. Eliminating, or further limiting, within the Federal Tax Code, the home mortgage interest deduction will result in fewer people buying homes and the destabilization of the foundation of our local communities.

The efforts of the officers, directors, staff and members of Chicagoland's Northwest Association of REALTORS to protect, within the framework of the current Federal Tax Code, the sanctity and integrity of the many decades old home mortgage interest deduction is hereby duly noted. I urge my colleagues in the House and Senate to take no legislative action that would result, under the current Federal Tax Code, in either further limiting, or eliminating, the home mortgage interest deduction afforded to American homeowners.

SCREENING FOR COLORECTAL CANCER: THE PATIENT AND THE PHYSICIAN'S RIGHT TO CHOOSE

HON. LOUISE MCINTOSH SLAUGHTER

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Ms. SLAUGHTER. Mr. Speaker, I rise today to discuss the Colorectal Cancer Screening Act of 1995, and why I became a cosponsor

of this legislation. The bill, H.R. 1046, is intended to establish the basis for a comprehensive colorectal cancer screening program in the United States. The bill is designed, however, to leave the important decision about how to screen for colorectal cancer where it belongs—with the patient and his or her physician, not the Federal Government.

Colorectal cancer screening is, as the saying goes, "an idea whose time has come." A number of recent medical studies confirm that the best way to reduce the mortality rate for colorectal cancer is to ensure that more of the approximately 60 million Americans between the ages of 50 and 75 follow the recommendations of the American Cancer Society and be screened every 3 to 5 years for early signs of precancerous polyps in the colorectal area. About 150,000 new cases of colorectal cancer are diagnosed in the United States each year, and more than 60,000 Americans will die from this disease. Thousands of these deaths could be prevented by catching the disease at the earliest possible stage through screening.

The Colorectal Cancer Screening Act of 1995 amends the Social Security Act to include coverage for periodic colorectal cancer screening as a covered benefit under the Medicare Program. This will ensure coverage for screening individuals over the age of 65, and hopefully will lead private health care plans to establish screening programs that start at age 50.

Equally important, the Colorectal Cancer Screening Act of 1995 does not force the Federal Government into the physician-patient relationship with regard to the decision on how to screen for colorectal cancer. The bill permits a number of current screening procedures to be used, and establishes a mechanism through which new technologies can be included as they are developed and can be provided within the reimbursement levels set pursuant to the legislation.

It is critical that we leave the decision on how to screen to the physician and the patient for a number of reasons. First, with regards to current technologies, the medical literature indicates that colorectal cancer screening can be accomplished with a number of different procedures, each of which has distinct advantages and disadvantages. For example, screening with sigmoidoscopy is generally seen as more convenient than the other procedures because it can be performed by a general physician during a comprehensive physical, and costs about \$125 to \$200. The clear disadvantage of sigmoidoscopy, however, is that it reaches only one-half of the colon and, therefore, is incapable of finding about 50 percent of the cancers and precancerous polyps. As a result, it is impossible for a physician to tell a patient who has been screened with sigmoidoscopy that they do not have colon cancer or precancerous polyps in their colon.

By contrast, the barium sulfate enema examination and colonoscopy are capable of examining the entire colon and can detect between 90 and 95 percent of the polyps and lesions. The disadvantages of these procedures are cost—barium enema charges are about \$200 to \$350, and colonoscopy charges commonly exceed \$1,000—and convenience. In addition, the risks of perforation from colonoscopy are about 10 times greater than for the barium sulfate examination. The

Colorectal Cancer Screening Act of 1995 keeps the Federal Government out of the process of deciding which procedure is right for each patient.

The other critical reason to leave individual screening decisions to physicians and patients is that it allows for the development of new technologies. For example, a number of research centers in the United States are working on a new technology for colorectal cancer screening that uses computers to create a virtual reality image of the colon and colorectal area from a single 45-second CAT scan. It has the potential to make colorectal cancer screening more cost-effective, and more accepted by patients than the current alternatives. Unlike other proposals for colorectal cancer screening, the Colorectal Cancer Screening Act of 1995 encourages research and development on these new technologies because it provides a mechanism to have the procedures covered under Medicare when it is ready for patient use.

In conclusion, medical research has provided the evidence to make clear that it is time for the United States to develop a program for colorectal cancer screening. Today, less than 1 percent of all Americans over the age of 65 have ever been screened for colorectal cancer. That has to change.

The goal of the Colorectal Cancer Screening Act of 1995, H.R. 1046, is to cut by 50 percent the number of Americans who die of colorectal cancer—30,000 lives. Including colorectal cancer screening as a covered benefit under Medicare will establish the beginning of a program that can accomplish this goal. I urge my colleagues to examine this legislation, and hope that you will join me as a cosponsor of the bill.

TRIBUTE TO JACK V. CAPPITELLI,
JR. AND ROBIN S. SCHWARTZ

HON. PATRICK J. KENNEDY

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. KENNEDY of Rhode Island. Mr. Speaker, I rise today to offer my sincere congratulations to Mr. Jack V. Cappitelli, Jr., and Ms. Robin C. Schwartz. Jack and Robin were wed on Sunday, May 14 in Montclair, NJ.

Jack, who is formerly of Old Bridge, NJ, is the son of Mr. Jack Cappitelli, Sr. and his wife, Mrs. Theresa Cappitelli. From Old Bridge he moved on to enroll at Rutgers University where he graduated in 1990. He went on to study medicine at the New Jersey University of Medicine and Dentistry. Today, Mr. Cappitelli is contributing his services to his local community as a resident physician at the Robert Wood Johnson Hospital in New Brunswick, NJ.

Robin grew up in Cedar Grove, NJ, and is the daughter of Mr. and Mrs. Theodore Schwartz. She graduated from New York University in May 1992 with a masters degree in urban planning. She now serves as a municipal credit analyst at Moody's Investor Service in New York City.

As Jack and Robin begin their new life together I sincerely hope that their years are filled with happiness. I know that they must be excited to begin a journey hand in hand—partners in life. I ask all my colleagues to join me

in congratulating Jack, Robin, and both their families while wishing them the best for a long and prosperous life together.

COMMUNITY PSYCHIATRIC CLINIC
CELEBRATES 60 YEARS

HON. CONSTANCE A. MORELLA

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mrs. MORELLA. Mr. Speaker, on May 17 I will have the honor of participating in the Gala 60th Anniversary Celebration of the Community Psychiatric Clinic [CPC]. The clinic has been a leader in providing high quality mental health services in Montgomery County since its founding in 1935. It remains dedicated to serving those who are most vulnerable among us—abused children, low-income single mothers, immigrant families, and emotionally troubled adolescents.

CPC was founded in 1935 by concerned citizens who recognized the need to bring health services out of metropolitan areas and into the community, to serve people where and when they need help. The inspiration behind this small group of local citizens was a politically active and socially aware suffragist, Lavinia Engle, who became one of Montgomery County's most admired citizens, and who is being honored with a posthumous award by CPC tonight.

The clinic began in then-rural outreaches of Montgomery County in a small office above a bank in Rockville. Services were available 1 day a month and the clinic's initial budget was \$50. In its 60th year, CPC is a \$3.6 million agency that will serve more than 4,500 individuals this year.

While these numbers are striking, what is most significant is that CPC has grown in response to the very special needs of our country's population, in particular, the needs of those without a powerful voice of their own. Many of the economic and social changes of the last decade have been particularly felt by women and children and the growing elderly population in our community. As early as the 1960's, CPC had developed an adolescent "drop-in" program. Redl House, a residential facility for troubled boys aged 8 to 12, began in 1982, and Camp Greentree, a therapeutic summer program for 80 emotionally disabled children, will celebrate its 25th anniversary this year.

CPC's commitment to the community continues. Recognizing the emotional strains on many needy families and the difficulties they often face in accessing services, CPC has begun offering school-based programs. Through its outreach efforts, the clinic continues to work with all families in crisis, including adults in work-training programs and elderly persons and their families.

It is with great pride that I join in honoring CPC after 60 years of service. CPC is an example of our community at its best, founded by local citizens, sustained by a dedicated staff and board, and forging new directions through a continued commitment to those in need. I look forward to CPC's next decades, knowing that the clinic will continue to set the pace in responding to the increasingly demanding and complex human needs of the future.